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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-128224-06]

RIN 1545-BF80

Section 67 Limitations on Estates or Trusts; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document contains a correction to a cancellation of notice of public hearing on proposed rulemaking (REG-128224-06) providing guidance on which costs incurred by estates or trusts other than grantor trusts (non-grantor trusts) are subject tot the 2-percent floor for miscellaneous itemized deductions under section 67(a) of the Internal Revenue Code (Code). The document was published in the **Federal Register** on Tuesday, December 13, 2011 (76 FR 77454).

FOR FURTHER INFORMATION CONTACT: Richard A. Hurst of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration), at [Richard.A.Hurst@irsounsel.treas.gov](mailto:Richard.A.Hurst@irsounsel.treas.gov).

SUPPLEMENTARY INFORMATION:

**Background**

The correction notice that is the subject of this document is under section 67 of the Code.

**Need for Correction**

As published, a cancellation of notice of public hearing on proposed rulemaking (REG-128224-06) contains an error that may prove to be misleading and is in need of clarification.

**Correction of Publication**

Accordingly, the publication of cancellation of notice of public hearing on proposed rulemaking (REG-128224-06), which was the subject of FR Doc. 2011-31855, is corrected as follows:

On page 77454, column 3, in the preamble, under the subject of the headings, the title “New Markets Tax Credit Non-Real Estate Investments; Hearing Cancellation” is corrected to read “Section 67 Limitations on Estates or Trusts; Hearing Cancellation”.

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